

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi serta pemantauan terhadap kelemahan pengendalian intern pemerintah pada Satuan Kerja Perangkat Daerah (SKPD) Kota Surabaya

Populasi yang digunakan dalam penelitian adalah pegawai pengelola keuangan pada 30 SKPD Kota Surabaya. Teknik pengambilan sampel menggunakan *purposive sampling*. Teknik analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa lingkungan pengendalian berpengaruh negatif terhadap kelemahan pengendalian intern pemerintah, penilaian risiko tidak berpengaruh terhadap kelemahan pengendalian intern pemerintah, aktivitas pengendalian berpengaruh positif terhadap kelemahan pengendalian intern pemerintah, informasi dan komunikasi berpengaruh negatif terhadap kelemahan pengendalian intern pemerintah serta pemantauan tidak berpengaruh terhadap kelemahan pengendalian intern pemerintah pada SKPD kota Surabaya.

Kata Kunci: Lingkungan Pengendalian, Penilaian Risiko, Aktivitas Pengendalian, Informasi dan Komunikasi, Pemantauan, dan Kelemahan Pengendalian Intern.

ABSTRACT

This research is meant to test the influence of environment control, risk measurement, control activity, information and communication also the monitoring to the weaknesses of internal control of government on the section in the local apparatuswork unit (SKPD)of Surabaya city.

The population is all employees of financial management in 30 the local apparatuswork units(SKPD) in Surabaya city. The sample collection technique has been done by using purposive sampling. The analysis technique has been done by performing the multiple linear regressions analysis.

The result of this research shows that the control environment has negative influence to the weaknesses of internal control of the government, risk measurement does not have any influence to the weaknesses of internal control of the government, and internal activity has positive influence to the weaknesses of internal control of the government, information and communication has negative influence to the weaknesses of internal control of the government as well as the monitoring does not have any influence to the weaknesses of internal control of the government on SKPD city of Surabaya.

Keywords: *Environment Control, Risk Measurement, Control Activity, Information and Communication, Monitoring, and The Weaknesses of Internal Control.*